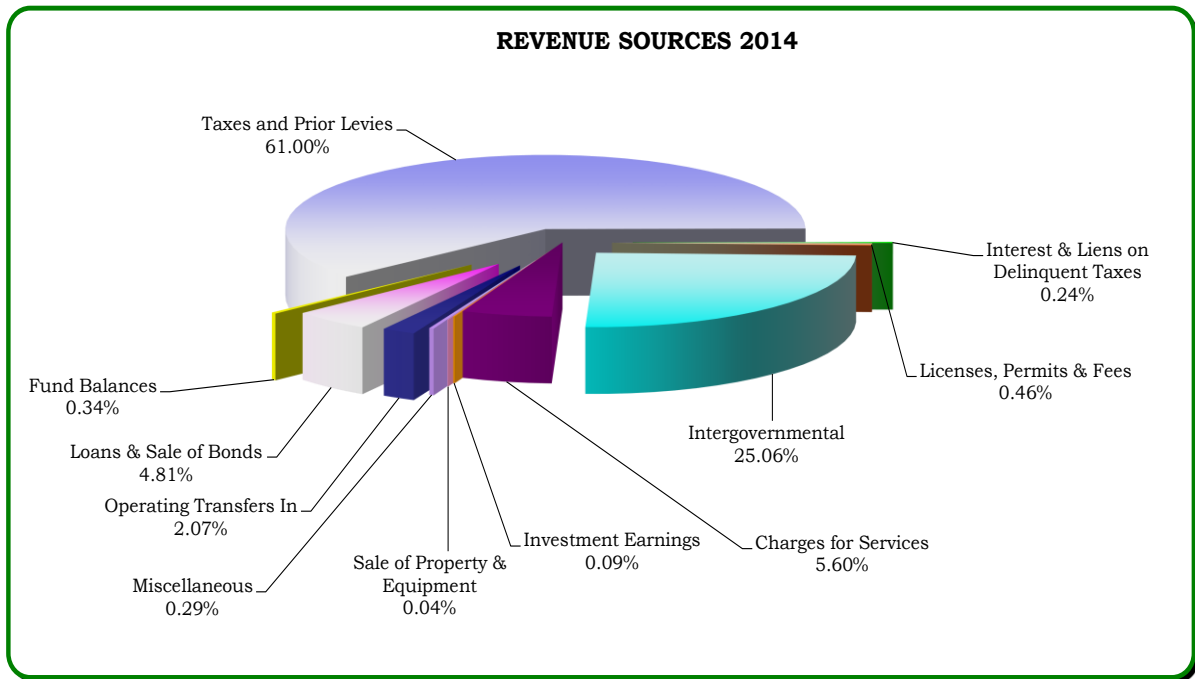


CITY OF BRISTOL
Comparative Summary of Sources and Uses of Funds
FY 2013 Adopted/ FY 2014 Adopted Budgets

	FY 2013 Adopted Budget	FY 2014 Adopted Budget	FY 2014 Over (Under) FY 2013	Percent Change
Sources:				
Taxes and Prior Levies	\$123,246,830	\$125,260,325	\$2,013,495	1.63%
Interest & Liens on Delinquent Taxes	570,000	500,000	(70,000)	(12.28%)
Licenses, Permits & Fees	958,375	954,375	(4,000)	(0.42%)
Intergovernmental	50,630,399	51,463,761	833,362	1.65%
Charges for Services	10,959,920	11,497,375	537,455	4.90%
Investment Earnings	215,800	192,700	(23,100)	(10.70%)
Sale of Property & Equipment	50,000	77,400	27,400	54.80%
Miscellaneous	595,341	599,722	4,381	0.74%
Operating Transfers In	2,141,820	4,251,975	2,110,155	98.52%
Loans & Sale of Bonds	9,147,500	9,876,650	729,150	7.97%
Fund Balances	905,000	675,000	(230,000)	(25.41%)
Appropriated Sources of Funds	\$199,420,985	\$205,349,283	\$5,928,298	2.97%
Uses:				
Salaries & Wages	\$96,846,562	\$100,336,184	\$3,489,622	3.60%
Employee Benefits	5,384,311	5,665,373	281,062	5.22%
Contractual Services	36,608,331	36,494,253	(114,078)	(0.31%)
Supplies & Materials	8,311,581	7,222,985	(1,088,596)	(13.10%)
Capital Outlay	12,135,897	13,549,196	1,413,299	11.65%
Miscellaneous/ Other (Insurance)	2,184,718	2,017,171	(167,547)	(7.67%)
Operating Transfers Out	36,887,572	39,040,751	2,153,179	5.84%
Contingency	1,062,013	1,023,370	(38,643)	(3.64%)
Appropriated Uses of Funds	\$199,420,985	\$205,349,283	\$5,928,298	2.97%

Operating Budget Summary - (continued)

**CITY OF BRISTOL, CONNECTICUT
OPERATING BUDGET FUNDING
FISCAL YEAR 2014**



The City of Bristol has various revenue sources, each representing a different percentage of total revenues as depicted in the above chart. The total anticipated resources for Fiscal Year 2014 is \$205,349,283. Reserves of \$675,000 for revenue shortfalls have been budgeted from fund balance. The City's major revenue source is property taxes at 61.00% of the budget followed by Intergovernmental revenues (State and Federal) at 25.06%. The following pages describe the various revenue sources and an overview of how revenue sources are estimated and developed.

Revenue Summary and Analysis

One of the first steps to prepare the City's budget is to make a reasonable estimate of how much money the City will have to spend on July 1st, the start of the fiscal year.

Preliminary estimates are developed in January. The estimates are further refined as information becomes known. The City adopted its 2014 budget on June 6, 2013. Once the budget is adopted, all information is finalized.

It is important to develop conservative revenue estimates, especially with large revenue sources such as taxes and grants (Intergovernmental Revenues). The City is conservative in its revenue estimates as a matter of prudent financial policy.

Operating Budget Summary - (continued)

Tax collection rates are comparatively high and stable. Economic activity in the City has been relatively steady following current economic trends. This activity contributes to other revenue sources such as building permits and real estate conveyance fees. These fees have seen a decline from highs several years ago, due to housing market drops locally and nationwide. The State of Connecticut had been running budget surpluses from 2004 to 2010. In 2011, the State predicted significant revenue shortfalls due to nationwide economic trends, and uses of one time revenue sources for 2012. The State of Connecticut made significant changes to its budget during 2014. The 2013-2015 State Biennial budget was passed in June 2013 and signed by the Governor. As a result of this passage, the structural problems associated with the State budget in the past have been corrected with the elimination of traditional grant programs on which the City relied, and the restructuring of grants to the City. These changes are reflected in the manufacturing grant, which has now been eliminated completely along with the sales tax revenue sharing grant. These two grants are now replaced with a doubling of the town aid road grant, which the State of Connecticut will borrow funds to pay along with a new formulary grant for the LoCIP program that replaces the sales tax sharing and manufacturing grant. Again, this amount will be borrowed by the State and distributed to the Towns in the State. It is anticipated that the City will receive \$143,875 less revenue for 2014. This is due to the changes made in the various grant programs to the City. The Board of Education will receive additional funds directly as a special educational grant due to the City being designated as an Alliance District for performance. This increase amounts to \$1,105,841 for 2014. Based on the new biennial budget, the Elderly Transportation and various other grant components have been reduced slightly, but not yet eliminated. Additionally, at the Federal level, reductions are anticipated in the CDBG (Community Development Block Grant) funding that the City receives due to the federal budget sequester taking place. Due to the fact that the federal government is operating on continued appropriation bills in Congress, funding has been reduced by approximately 10% for 2014. The City has the following revenue sources, which are typical for Connecticut municipalities.

- Taxes and Assessments
- Interest & Liens on Delinquent Taxes
- Licenses, Permits & Fees
- Intergovernmental
- Charges for Services
- Investment Earnings
- Sale of Property and Equipment
- Miscellaneous
- Operating Transfers In
- Loans & Sale of Bonds
- Fund Balances

Taxes

Funds: General

Property taxation is by far the largest source of local government revenue. Taxes may be levied (based on assessment) against real estate, personal property and motor vehicles. Other taxes levied and collected are interest and penalties.

Operating Budget Summary

Operating Budget Summary - (continued)

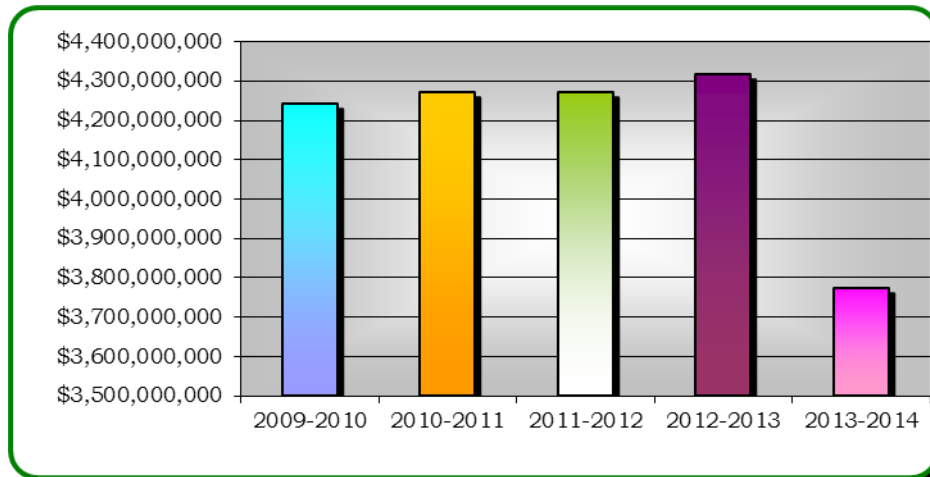
It is estimated that the General Fund will yield \$125,257,325 in taxes and assessments for fiscal year 2013-2014, an increase of \$2,013,495 over the prior year tax levies. The increase in tax collections is due to increased grand list assessment. The increase in tax collection rates offsets, in part, increases in expenditures.

The total of all taxable property minus exemptions is commonly known as the "net grand list". Any growth in the net grand list helps to offset any growth in budgeted expenditures, since the mill rate (tax rate) is computed on the basis of the total valuation of all taxable property within the boundaries of the City.

There are positives and negatives in the revenue trends the City is currently experiencing. The more significant trend revenues are reviewed herewith.

The following chart presents the annual net grand list growth for a five-year period.

CITY OF BRISTOL					
NET GRAND LISTS					
LAST 5 BUDGET YEARS					
Grand List Year	2008	2009	2010	2011	2012
Budget Year	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Net Grand List	\$4,242,584,000	\$4,271,705,934	\$4,271,540,509	\$4,318,104,740	\$3,773,177,053



The estimated 2012 Net Grand List (used for the 2013-2014 budget) decreased to \$3,773,177,053. This represents a decrease of \$544,927,687 over the 2011 grand list. This is primarily due to the City's revaluation, which is mandated every five years.

In past years there were many mortgage refinancing opportunities place due to lower interest rates. Banks now require more tax escrow during the refinancing process, which guarantees tax payments to municipalities. The refinancing process also increases the payment of delinquent taxes because all delinquent taxes must be paid at the time of refinancing, thus reducing the City's outstanding tax collectibles.

Several statistical tables are available behind the appendix tab of this document, which review the history of tax levies and collections, as well as comparative assessed valuation of taxable property. These charts can be found on pages 384, 385 and 388.

Operating Budget Summary

Operating Budget Summary - (continued)

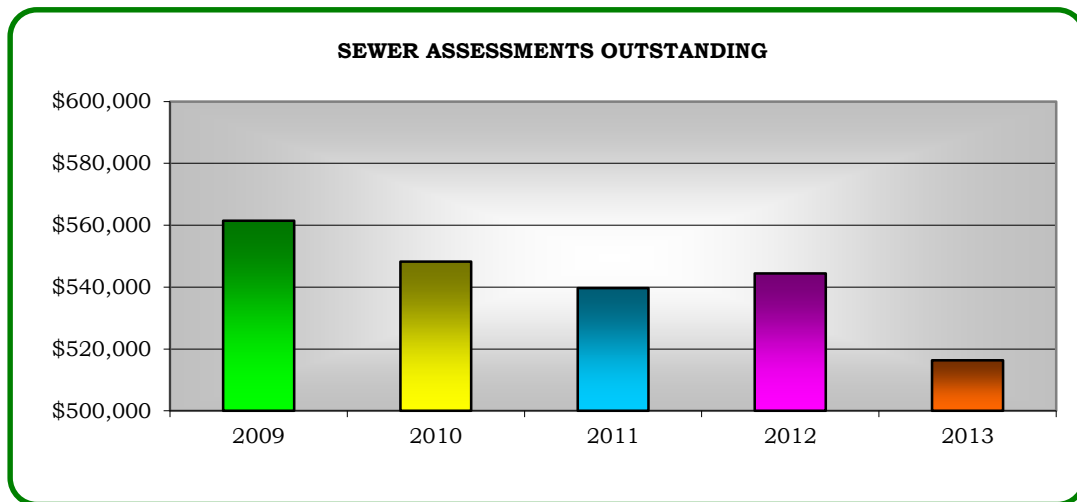
Assessments

Fund: Sewer Operating

The City does not budget for sewer assessment collections. Initial assessments are levied and accounted for as receivables within the Sewer Operating and Assessment Fund. As receivables are collected, the offsetting account, deferred revenue, is reduced.

Total sewer assessment collections for FY2013 were \$27,988. Additionally, assessment levies increased by \$11,980.

CITY OF BRISTOL					
SEWER ASSESSMENT COLLECTIONS					
LAST 5 YEARS					
Fiscal Year Ended June 30	2009	2010	2011	2012	2013
Assessments Collected	\$41,128	\$60,176	\$23,548	\$16,008	\$ 27,988
Assessments Outstanding	\$561,492	\$548,227	\$539,645	\$544,373	\$ 516,385



Shown in the chart and graph above are the sewer assessments outstanding by fiscal year. Additional information regarding sewer assessment collections can be found in the appendix section.

Licenses, Permits and Fees

Funds: General, Sewer Operating, Solid Waste, Pine Lake Challenge Course

Total Licenses, Permits and Fees are anticipated to decrease slightly by \$4,000 from the 2013 budget.

The General Fund decreased by \$7,750 due to the usage of certain permits. It is anticipated that there will be an economic recovery in the near future and any rebound that may take place during this fiscal year will be evaluated and the budget adjusted up or down for the 2014-2015 budget process. Additionally, the Police Department has collected substantial amounts of late parking ticket fines and alarm fines and this

Operating Budget Summary

Operating Budget Summary - (continued)

account was adjusted upward for the 2012-2013 budget. The 2013-2014 budget reflects a slight decrease from last year due to increased collections in prior years. This in part has reduced the amount collectables and current fines are being collected faster.

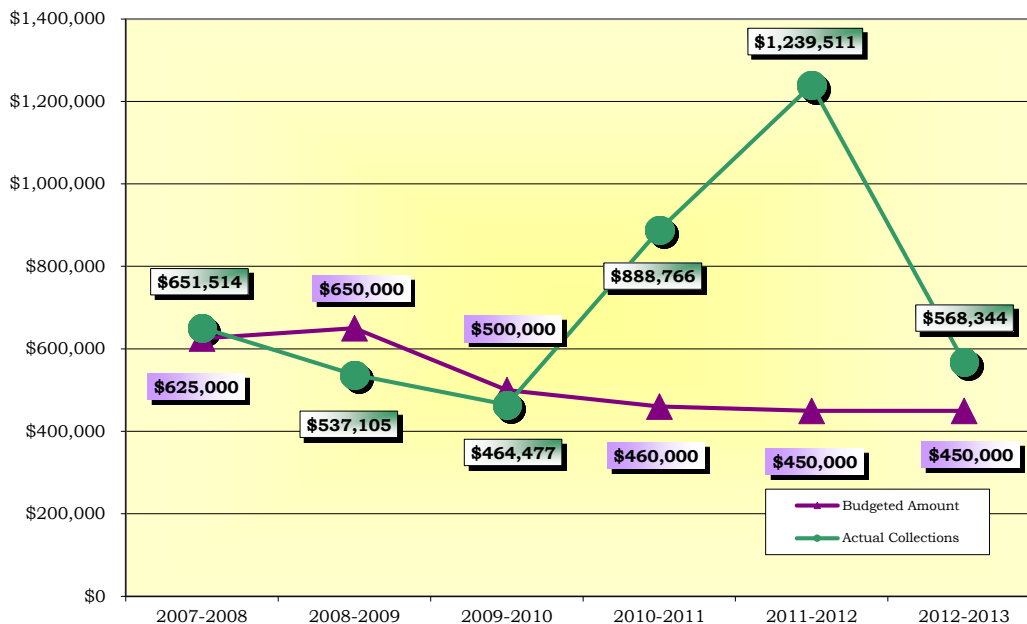
Water Pollution Control increased its fees in 2012-2013 and is expecting to stay flat on its revenues in the current fiscal year. The last fund requiring permits and fees is the Pine Lake Challenge Course. Based upon usage and past collections, it has been determined a decrease of \$7,675 is likely in the 2014 budget.

As discussed above, building permit fees are the largest source of revenue in this category and were decreased per the recommendation of the building official.

The following chart is a comparison of the revenue collected vs. budgeted amounts for building permits during the last six budget years.

City of Bristol Revenue Trends Building Permits						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year
2007-2008	\$625,000	0.00%	(8.76%)	\$651,514	0.00%	0.00%
2008-2009	\$650,000	4.00%	4.00%	\$537,105	(17.56%)	(17.56%)
2009-2010	\$500,000	(24.00%)	(23.08%)	\$464,477	(11.15%)	(13.52%)
2010-2011	\$460,000	(6.40%)	(8.00%)	\$888,766	65.12%	91.35%
2011-2012	\$450,000	(1.60%)	(2.17%)	\$1,239,511	53.84%	39.46%
2012-2013	\$450,000	0.00%	0.00%	\$568,344	(103.02%)	(54.15%)
AVERAGE:	\$522,500		(6.33%)	\$724,953		7.60%

BUDGET VS. ACTUAL COLLECTIONS



Operating Budget Summary - (continued)

Intergovernmental Funds

Funds: General, Community Development Act, School Lunch Program, LoCIP, Capital Projects

Local governments depend on state and federal grants to supplement their property tax and other revenue sources.

The City prepares the grants portion of its budget based on the Governor's preliminary proposed budget in February and then revises those numbers based on the State General Assembly's final approved actions.

The **General Fund** receives the largest share of state and federal aid. This year, the fund is expected to receive \$47,948,275 in grants. The Educational Cost Sharing Grant is the largest in this category, with \$41,657,310 budgeted. Overall, State grants decreased by \$143,875. The largest reduction is in the manufacturing grant, which is eliminated for 2013-2014 resulting in a reduction of \$1,000,000 in the 2013-2014 budget. This is offset primarily by an increase in the Excess Student Cost Grant based on historic averages of receipts.

The City's **Special Revenue Funds** also receive grant funding.

The **Community Development Act** (Bristol Development Authority - BDA) receives a federal grant called the Community Development Block Grant (CDBG). This year's CDBG is expected to be \$464,516, in addition to \$30,292 for program income.

The **Water Pollution Control Fund** has received low interest loans and grants from the State of Connecticut to upgrade the treatment system under the Clean Water Act to reduce nitrogen discharge. These grants were received in prior budget years and the loans are recorded within Water Pollution's Capital and Non-Recurring fund. The Water Pollution Control's budget totals \$5,658,200.

The **School Lunch Program** has a total budget of \$2,837,345. This program will receive \$1,484,520 in federal grants and \$142,000 in state grants in 2014. These grants assist with the operations of Bristol school cafeterias.

The **LoCIP Fund** (Local Capital Improvement Program) receives a grant from the State of Connecticut Office of Policy and Management. Generally, these grant receipts are relatively stable each fiscal year. Last year we received \$458,952. This grant is reimbursed on an expenditure basis. The Capital Budget is recommending the use of \$540,000 for 2014.

Charges for Services

Funds: General, Sewer Operating, School Lunch Program, Solid Waste Disposal

The two sources within this category that comprise the majority of revenues are: City Clerk Recording Fees and Real Estate Transfer (conveyance) Taxes.

Both fee collections have a certain correlation with Building Permits. These revenue sources have experienced declining levels of activity over the past few years, due to decreased development and housing starts within the City and nationwide. There is, however, an aggressive commercial economic development program on behalf of the current administration. The City's largest employer, ESPN, Inc., embarked on a multi-year \$500 million dollar expansion project several years ago that will enhance its local workforce. Future plans for expansion are underway, and the City allowed the closing of a nearby road for its development activities.

The City recognizes that the increased revenues it received will not continue once ESPN's projects are completed. Therefore, revenues are budgeted at moderately increasing levels through the use of trend analysis and account evaluations.

Operating Budget Summary

Operating Budget Summary - (continued)

The **Special Revenue Funds** account for most of their revenue through charges for services. For instance, the Sewer Operating and Assessment Fund charges system users quarterly. The 2013-2014 budget reflects a rate increase of 6%. The last time user fees were increased was in the 2012-2013 budget year when sewer usage fees increased 6%. The decision whether to increase the fees is periodically examined, and a conscious decision is made by the Board of Public Works, acting as the Sewer Authority. The last increase was examined thoroughly by Water Pollution Control and the Comptroller's Office and increased due to future debt service payments for the Clean-water Loans from the State of Connecticut as well as large bonded sewer projects. Additionally, the Sewer Operating and Assessment fund has been continuously improving its infrastructure and upgrading its projects. The excess funds that have been accumulated over the years pay for these projects. These projects can be found in the Capital Budget Summary section of this document. In addition, the School Lunch Program charges students and staff for school lunches and the Solid Waste Disposal Fund charges private haulers a fee for the trash they bring to the disposal site. The Pine Lake Challenge Course charges users of that facility to participate in programs.

In 2003-2004, the State of Connecticut Legislature increased the fee that municipalities may charge for real estate transfers. The fees known as the "Conveyance Tax" was allowed to increase from \$.11 to \$.25 per \$1,000 of property sold. It also allowed 18 "target investment communities" including the City of Bristol, to double the fee as of July 1, 2003 to \$.50 per \$1,000. The City Council acting as the policy making board for the City decided not to implement the additional fee at that time. However, in March 2004, the City Council revisited the "conveyance tax" matter and approved an increase of the fee to \$.50 per \$1,000 effective April 1, 2004. Due to the increased fee, the City realized an additional \$281,318 in revenue in 2012-2013.

As part of the 2011-2013 biennial budget approval by the State of Connecticut in June 2011, the conveyance tax was made permanent.

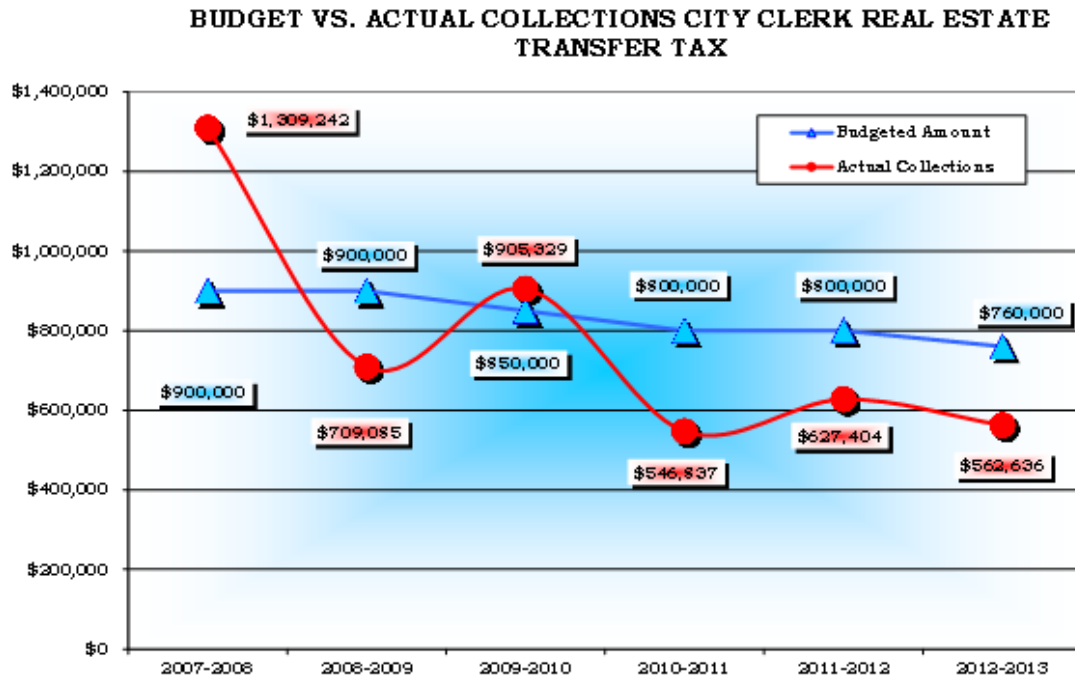
Due to the economic uncertainties at the state and federal level concerning refinancing and mortgages, the City is closely monitoring its revenue intake in the 2013-2014 budget year and may adjust revenue forecasts for 2014-2015 and beyond.

Shown below and on the next page are a revenue trend chart and graph representing six years of budgets and collections for the real estate transfer (conveyance) tax:

City of Bristol Revenue Trends City Clerk Real Estate (Conveyance) Transfer Tax						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year
2007-2008	\$900,000	0.00%	(18.18%)	\$1,309,242	0.00%	(11.19%)
2008-2009	\$900,000	0.00%	0.00%	\$709,085	(45.84%)	(45.84%)
2009-2010	\$850,000	(5.56%)	(5.56%)	\$905,329	(30.85%)	27.68%
2010-2011	\$800,000	(11.11%)	(5.88%)	\$546,837	(58.23%)	(39.60%)
2011-2012	\$800,000	(11.11%)	0.00%	\$627,404	(52.08%)	14.73%
2012-2013	\$760,000	(15.56%)	(5.00%)	\$562,636	(57.03%)	(10.32%)
AVERAGE:	\$835,000		(5.77%)	\$558,548		(10.33%)

Operating Budget Summary

Operating Budget Summary - (continued)



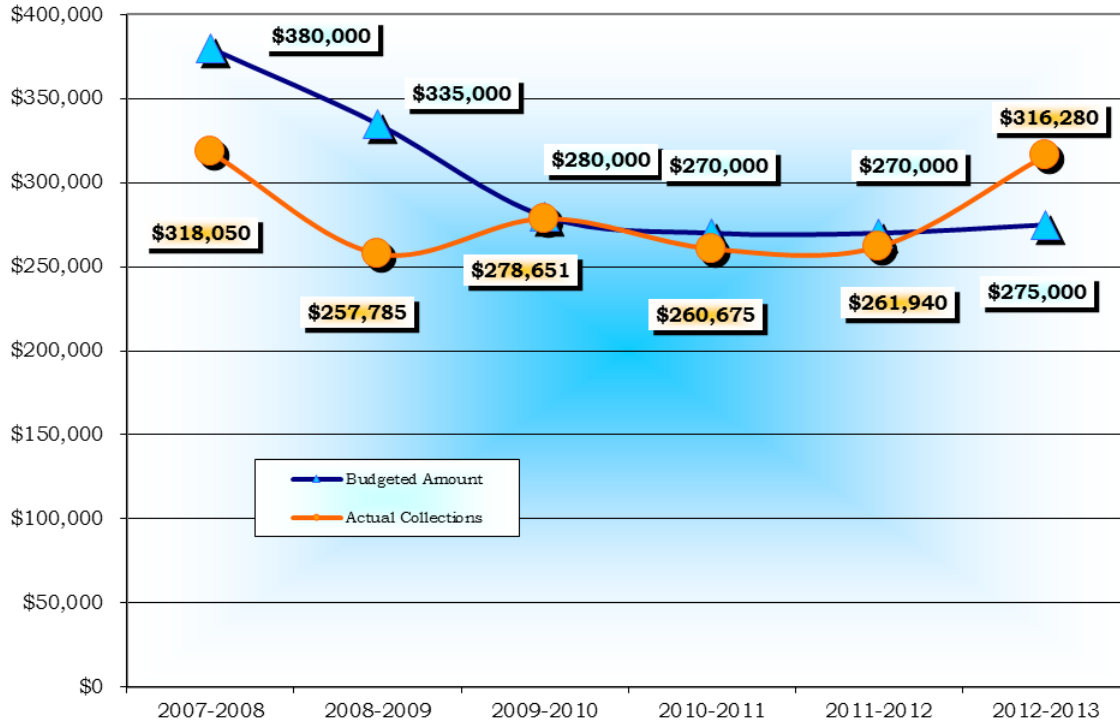
The City Clerk's Office collects fees for the recording of documents. The fees charged are set by the State of Connecticut and the revenue offsets expenditures within the City Clerk's office, as well as assisting other programs within the City of Bristol. Shown below is a six-year revenue trend for the Recording Fees revenue account within the City Clerk's Office, as well as a graphic representation of budget to actual collections. The revenue decline is a result of a reclassification of several revenue line items that occurred in the 2006-2007 budget year due to the installation of a new computer program and economic decline in the City, State, and Nation due to the economic recession.

City of Bristol Revenue Trends City Clerk Recording Fees						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2007-2008	Increase (Decrease) Over Previous Year
2007-2008	\$380,000	0.00%	(10.59%)	\$318,050	0.00%	(21.81%)
2008-2009	\$335,000	(11.84%)	(11.84%)	\$257,785	(18.95%)	(18.95%)
2009-2010	\$280,000	(26.32%)	(16.42%)	\$278,651	(12.39%)	8.09%
2010-2011	\$270,000	(28.95%)	(3.57%)	\$260,675	(18.04%)	6.90%
2011-2012	\$270,000	(28.95%)	0.00%	\$261,940	(17.64%)	0.49%
2012-2013	\$275,000	(27.63%)	1.85%	\$316,280	(0.56%)	20.75%
AVERAGE:	\$326,667		(5.72%)	\$297,308		(3.29%)

Operating Budget Summary

Operating Budget Summary - (continued)

BUDGET VS. ACTUAL COLLECTIONS



Investment Earnings

Funds: General, Sewer Operating, Solid Waste Disposal

The investment earnings revenue source accounts for interest income on City investments. Revenue is generated through the Treasurer's office and is allocated monthly to each fund. The allocation is determined by the funds cash balance at month-end.

As discussed earlier in the Comptroller's budget message, interest income revenue estimates has stabilized this year, and actually increased over the prior year. During the last few budget years, investment earnings have been meager due to the overall economic condition of the country with borrowing rates at an all time low in the 1-3% category compared to 5% five years ago. Since that time, and most recently, short term interest rates have been decreasing with rates under 1% in the 2012-2013 budget; However, due to economic decline in other sectors, the federal government lowered the prime borrowing rate, which had a direct correlation to interest paid on savings and checking accounts and has kept these rates flat. The City's General Fund budget for Interest - General Fund was \$194,000 in 2012-2013 and decreased to \$175,000 in 2013-2014. As stated earlier in the "Policy Initiatives" section, the City developed a GFOA recommended investment policy, which was implemented in the 2012-2013 budget year.

Operating Budget Summary - (continued)

The Sewer Operating Fund decreased its revenue estimate for interest earnings by \$4,000 to \$10,000 for the 2013-2014 fiscal year from a budget of \$14,000 it had in 2012-2013. This is also due to the overall economy and lower interest rates and the reduction of cash flow due to on-going WPC Capital Projects.

Sale of Property & Equipment/ Miscellaneous

Funds: General, Sewer Operating, and School Lunch Program

The Sale of Property & Equipment is based on the disposal of phased-out old or ineffective City property such as vehicles, equipment, and furnishings. The revenue generated usually offsets the cost of replacement items for the departments affected by the loss of this property.

The Miscellaneous source is a catch-all classification with the exception of income generated from Park and Library Trust Funds. Trust fund interest, and in some cases, principal, are used to offset or add to Park and Library Appropriations. For example, the Park Bequest and Library Bequest are appropriated and can be found behind the "Library" and "Parks and Recreation" tabs.

Operating Transfers-In

Funds: General, Sewer Operating and Assessment, Community Development Act, and Solid Waste Disposal

The line item Operating Transfers-In accounts are for revenue received from other sources within a government.

The Sewer Operating and Assessment Fund is estimating a transfer of \$3,000 to the General Fund in 2013-2014. This offsets old debt service for Capital Projects for the sewer system paid by the City. The transfer is for prior assessments and interest collected by the Water Pollution Control Division.

The Community Development Act receives a transfer-in from the General Fund for the cost of the City-share portion of its operations. This cost is estimated at \$364,555 for 2013-2014. Additionally, the Solid Waste Disposal Fund also receives monies from the General Fund to support the operations of City residents' trash disposal in the amount of \$1,185,850 for 2013-2014. The expenditure amounts can be found in the Miscellaneous section and the revenue amounts can be found in the Special Revenue section of this budget document.

Loans & Sale of Bonds

Funds: Capital Projects

In order to finance large road improvement projects and building enhancements, it is sometimes necessary to borrow funds in order to complete the project in a timely and efficient manner. In doing so, the City makes adjustments to its debt service schedule and budgets accordingly for principal and interest repayments on this debt. The debt is repaid with General Fund monies, however, the expenditures and revenue proceeds for the various projects are recorded within the Capital Projects funds.

Operating Budget Summary

Operating Budget Summary - (continued)

The 2013-2014 budget reflects principal and interest payments associated with the long-term bond issuance that the City must pay. The City decreased its debt service contribution by \$332,684 due to the payoff of principal associated with its debt service. The City will also pay interest on a short term taxable note for the mall property purchased years ago. The Sewer Operating Fund has completed several infiltration and inflow studies to rehabilitate its operations, for which the State of Connecticut approved several loans to make this possible. The loan repayments are recorded within the Sewer Operating Capital and Non-Recurring Fund and repaid monthly with interest. Additionally, the WPC repays 50% of the 2011 bond for the Broad Street project and reimburses the debt service fund and offsets the cost to taxpayers in the General Fund. The full details of these loan repayments can be found in the Debt Management Section of this document.

Information regarding the City's outstanding debt can be found behind the "Debt Management" tab and the debt service policy that was adopted several years ago can be found behind the "Policy Initiatives" tab.

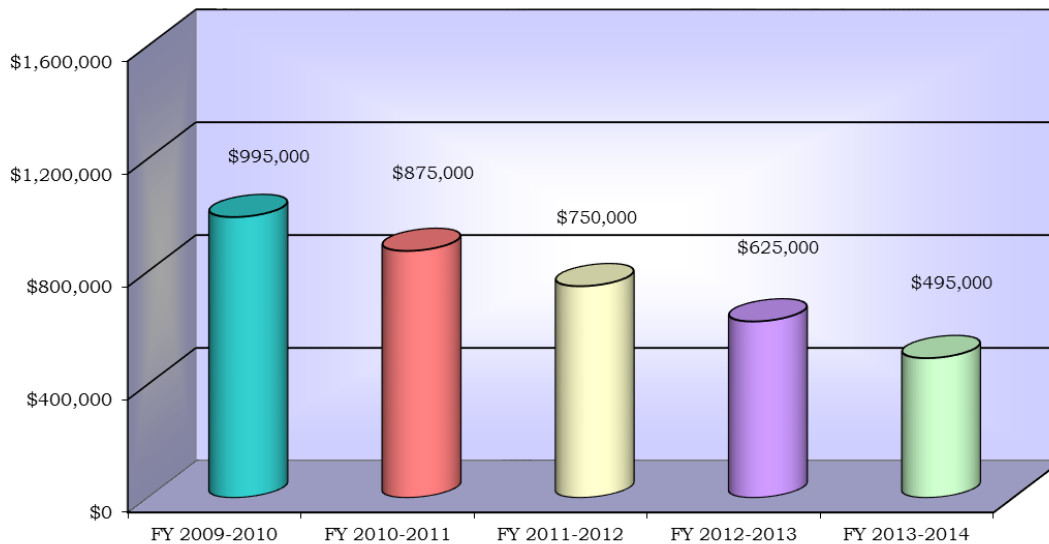
Fund Balances

Funds: General, Sewer Operating, Capital Projects, Pine Lake Challenge Course

Fund balances in the General Fund are occasionally used to balance the budgeted revenues with the budgeted expenditures when there are not enough estimated revenues to balance the budget.

A policy was established several years ago to reduce the reliance on General Fund fund balance to balance the operating needs of the City. As a result, a plan has been established to lower the use of the General Fund's fund balance yearly until it reaches \$0. The 2013-2014 budget uses \$495,000 of fund balance, a drop of \$130,000 over the 2012-2013 budget.

Amount Budgeted from Fund Balance for the General Fund



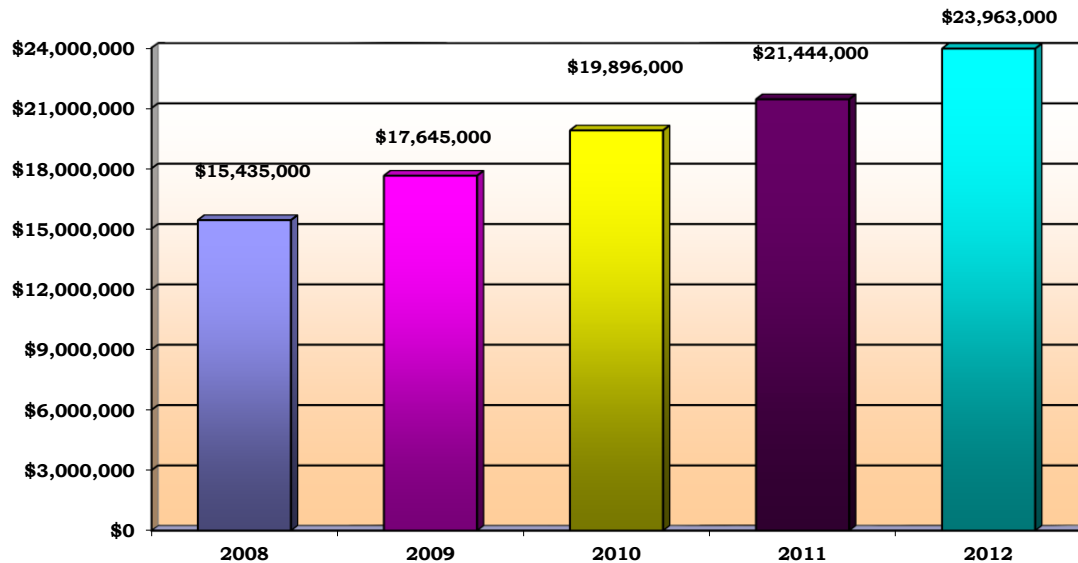
Operating Budget Summary

Operating Budget Summary - (continued)

At June 30, 2012, the City of Bristol's General Fund had the following fund balance designations and fund balance:

Encumbrances	\$385,000
Landfill Closure	\$548,000
Compensated Absences	\$2,500,000
Carryover Projects	\$607,000
Heart & Hypertension	\$800,000
Subsequent Year Expenditures	\$625,000
Total Assigned and Committed Fund Balance:	\$5,465,000
Unassigned Fund Balance:	\$23,963,000
Total Fund Balance:	\$29,430,000

General Fund Unassigned Fund Balance By Year

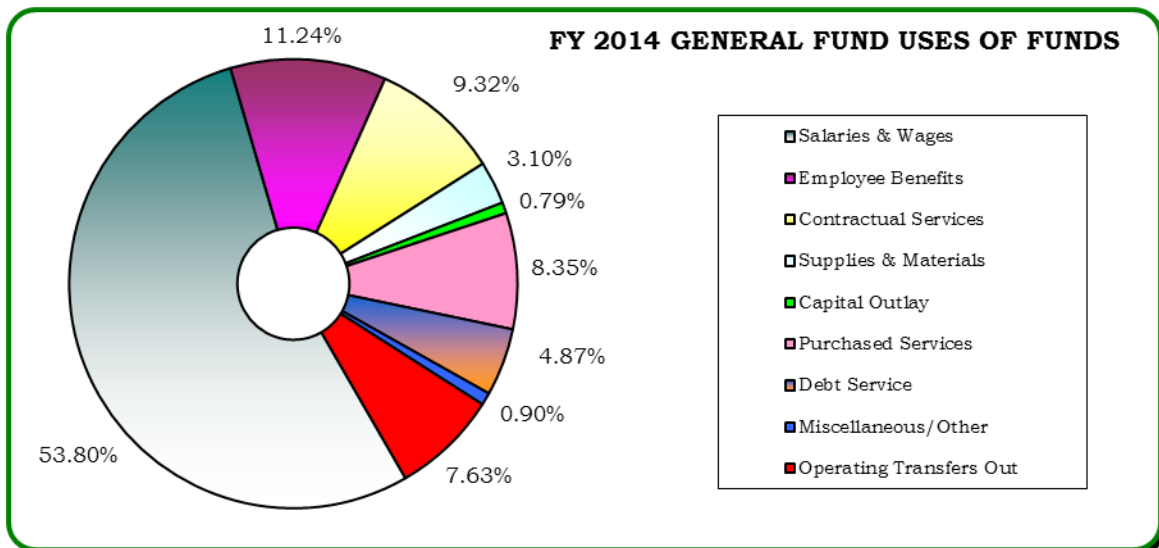


Operating Budget Summary

Operating Budget Summary - (continued)

General Fund Appropriated Uses of Fund				
Uses:	2012	2013 Original Budget	2013 Revised Budget	2014 Joint Board Approved
Salaries & Wages	\$94,179,023	\$93,814,460	\$95,856,863	\$97,201,917
Employee Benefits	7,708,779	19,267,336	4,587,414	20,306,378
Contractual Services	26,344,231	18,307,159	25,922,262	16,842,417
Supplies & Materials	6,366,965	6,585,006	7,261,414	5,592,363
Capital Outlay	922,282	1,769,397	2,152,751	1,426,431
Purchased Services	8,907,534	15,213,402	9,508,430	15,077,685
Debt Service	8,045,219	9,130,990	9,283,229	8,798,305
Miscellaneous/Other	808,594	2,831,605	1,922,032	1,629,099
Operating Transfers Out	26,443,174	9,966,955	24,556,436	13,791,335
Totals	\$179,725,802	\$176,886,310	\$181,050,831	\$180,665,930

General Fund Uses Summary



Shown above is a chart and graphic representation of the City's General Fund Expenditure objects. Salaries and Wages comprise the highest percentage at 53.80% of total General Fund expenditures.

Operating Budget Summary - (continued)

Expenditure Summary and Analysis

Salaries and Benefits

The total number of full-time employees in the budget is 1,501.5. This includes both General City employees and Board of Education employees and represents a total reduction of 77 full-time positions over last year. The reductions are due to reclassification of grant positions that the Board of Education, position consolidation and elimination due to vacancies within various departments throughout the City during the prior year.

Two Special Revenue Funds (Sewer Operating & Assessment and Community Development Act (BDA)) account for a total of 28 positions. The Enterprise Fund (Bristol Water Department) has a total of 37 full-time employees.

Before any new position is added, requests must be made by the department (excluding education) and justified to and approved by the Salary Committee of the City Council, prior to Board of Finance inclusion in the budget.

Most line items within the Salaries Object were held at the same levels as the 2012-2013 budget, except where union contractual agreements or proper justification indicated otherwise. Funding was budgeted within the City's contractual obligation account for anticipated labor agreement settlements, new positions, or additional costs for contracts under negotiation. A total of \$300,000 has been budgeted in 2013-2014.

The Police Union is scheduled to receive raises of 1 % July 1, 2013 and 1% January 1, 2014. The Fire Union will receive 1.75% on July 1, 2013. Local 233 (Clerical), Local 1338 (Public Works), BPSA (Supervisory), Non-Bargaining, Elected/Appointed all have a 0% wage increase.

A detailed analysis of personnel expenditures, including wages, salaries and benefits, was presented on page 112. A listing of authorized full time positions can be found in the Readers Guide on page 30. Additionally, a listing of all positions can be found in the appendix section on pages 396-402.

Health Benefits has a net increase of \$2,749,920 on the City side of the budget to pay for City employee insurance costs. This is the restoration of \$2,000,000 of retained earnings used last year in the fund and the increased cost of health insurance projected for 2014. Complete health benefits information can be found behind the Internal Service tab on pages 345-347.

The City is self insured for Workers' Compensation. A fund was established in 2003-2004 which is closely monitored by the Insurance Committee of the Board of Finance. The fund called "New Workers' Compensation Fund" can be found in the Internal Service section of this document on pages 348.

Contractual Service & Supplies and Materials

Under the Contractual Services object, most professional fees and services and repairs and maintenance items were held to the current levels or received minimal increased funding levels. Yearly allowances and clothing allowance amounts are contractual in nature and increases were tied to respective bargaining contracts. The remaining line items, such as telephone, postage, travel reimbursement, printing and binding, and advertising had larger increases on a percentage basis to reflect current economic circumstances. For instance, the travel reimbursement rates were not raised for many years. It was agreed the rates now change based on the IRS reimbursement rates.

Operating Budget Summary - (continued)

Heating and motor fuels comprise the largest line items in the supplies and maintenance objects and are based on prevailing economic circumstances. Due to market fluctuations, it was anticipated that there would be a slight increase in costs for motor and heating fuels.

Capital Outlay

Capital expenditures include items that normally last more than one year and cost more than \$1,000. The need for capital items may be a function of the number of personnel in a department. For example, police cruisers or capital purchases may be a function of service levels.

Capital items generally include personal property such as vehicles, maintenance equipment, computers, office furniture, real property such as replacements or enhancements to City buildings and facilities.

The key elements in reviewing capital requests by departments are: need, priority and available resources. Yearly the City evaluates each request and determines an appropriate amount to budget for capital outlay items. The public works department and fire department have created and maintain a vehicle inventory and replacement schedule reviewed annually by the Comptroller's office and Board of Finance for periodic large one-time purchases of fire engines and large construction vehicles.

Sinking Fund

Funding for the Sinking Fund is provided by periodic transfers-out from the General Fund to those funds at fiscal year end.

Debt Management

Debt may be incurred to provide money to pay for the construction or purchase of fixed assets. This can be accounted for in the Uses section entitled "Construction".

This object (Debt Management) is used to appropriate funding to provide repayment of principal and interest on all debt when due. The amounts appropriated in Debt Management, are then transferred out to the Miscellaneous object "operating transfers out", except for the principal and interest on any lease/purchases.

A more complete discussion of the City's debt management may be found after the "Debt Management" tab. The debt policy can be found in its entirety behind the "Policy Initiatives" tab.

Miscellaneous/Other & Contingency

Miscellaneous object groups are comprised of all expenditures not included in all other budget groups. Most of the miscellaneous objects appear behind the "Miscellaneous" tab. These expenditures encompass employee benefits, insurance costs, transfers to other funds and all other expenditures. The account heading entitled "City Buildings" was created several years ago on the advice of the Board of Public Works to better account for the maintenance and upkeep of City owned properties that do not directly affect the public works department. \$300,000 is budgeted for the 2013-2014 budget. A listing of projects to be completed in 2014 is shown on page 307 behind the "Miscellaneous" tab in this budget document.

Operating Budget Summary - (continued)

Other Post Employment Benefits was created for the City of Bristol's compliance with GASB Statement 45. Further discussion on this topic can be found in the "Policy Initiatives" tab on page 61.

Behind the "Board of Education" tab, miscellaneous accounts include fringe benefits, other educational costs, private school transportation, and program and instructional improvements. These expenditures are fixed costs that are determined during the budgetary process and are not part of the regular Board of Education budget.

The significant areas classified as All Other, include the Contingency Account and Economic Development Account. It had been the practice of the City to set aside funds to be available for emergency appropriations during the year as a way of stabilizing funds without the utilization of Unreserved Fund Balance. The Economic Development Account was set up several years ago to aid businesses to relocate or expand in Bristol to increase the City's tax base and to create employment opportunities. The amount is annually transferred to Community Development Act Fund (BDA) and the balance is rolled over from one fiscal year to the next. The 2013-2014 budget has a City contribution to the Economic Development Account of \$200,000.

Program Summaries Description

The 2013-2014 budget document contains, for the most part, all the information shown below for each department and/or organizational unit. Each department and/or organizational unit is located in the tabs behind the Operating Budget Summary and continues on to the Capital Budget Summary.

Service Narrative

- ✓ Provides a description of each department or unit mission (organization) and scope of service(s) as well as each department head name and department telephone number.

Major Service Level Accomplishments

- ✓ Presents major service level accomplishments performed by each organizational unit.

Major Service Level Goals

- ✓ Presents major service level goals to be accomplished by the organization for the year. Most service level goals are referenced to the long-term Programmatic and Financial policies in the "Policy Initiatives" tab.

Performance Measures

- ✓ Presents selected quantitative and/or qualitative performance measures of the organization or program. Information is presented for three budget years.

Expenditure and Position Summary

- ✓ Presents expenditures and positions for prior year actual, last year estimated and 2014 budget year.

Operating Budget Summary

Operating Budget Summary - (continued)

Organizational Chart

- ✓ Presents an organizational chart for certain departments and organizational units within the City.

Budget Highlights

- ✓ Presents the approved budget of the department or organizational unit and lists all budgetary accounts. Information is presented for prior year actual, last year original budget, last year revised year, current year budget request, current year approved budget.

General Fund Revenue

ORGCODE	OBJECT	REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ORIGINAL BUDGET	2013 REVISED BUDGET	2014 REVENUE REQUEST	2014 JOINT BOARD
SOURCE		TAXES AND PRIOR LEVIES					
0011016	401000	CURRENT PROPERTY TAXES	\$115,614,648	\$121,893,830	\$121,893,830	\$121,893,830	\$124,307,325
0011016	401001	PRIOR LEVIES	1,189,737	1,350,000	1,350,000	950,000	950,000
0011016	401002	60 DAY:GAAP	(35,987)	0	0	0	0
TOTAL		TAXES AND PRIOR LEVIES	\$116,768,398	\$123,243,830	\$123,243,830	\$122,843,830	\$125,257,325
SOURCE		INTEREST & LIEN FEES ON DELINQUENT TAXES					
0011016	410000	INTEREST & LIEN FEES	\$749,796	\$570,000	\$570,000	\$500,000	\$500,000
TOTAL		INTEREST & LIEN FEES ON DELINQUENT TAXES	\$749,796	\$570,000	\$570,000	\$500,000	\$500,000
SOURCE		LICENSES, PERMITS & FEES					
0011014	422003	ASSESSOR LATE FILING FEE	\$2,085	\$2,050	\$2,050	\$1,000	\$1,000
0011018	421000	CIRCUIT COURT FINES	2,233	1,200	1,200	1,400	\$1,400
0011023	422020	DOG PENALTY	509	800	800	800	\$800
0011023	441001	MERCHANDISING LICENSES	3,060	1,500	1,500	1,500	\$1,500
0011023	441002	DOG LICENSES	7,635	8,000	8,000	8,000	\$8,000
0011023	441005	MARRIAGE LICENSES	2,440	3,000	3,000	2,500	\$2,500
0011023	442001	CLERK FEES	6,784	7,000	7,000	6,000	\$6,000
0011023	442002	LIQUOR	156	150	150	150	\$150
0011023	442003	NOTARY SER	2,910	2,500	2,500	2,500	\$2,500
0011023	442004	NOTARY APP	1,750	1,500	1,500	1,500	\$1,500
0011023	442005	BURIAL PERMITS	2,622	2,000	2,000	2,000	\$2,000
0011023	442007	TRADE NAME	740	600	600	600	\$600
0011023	442011	VITALS	143,415	115,000	115,000	118,000	\$118,000
0012110	421002	PARKING VIOLATIONS	79,035	70,000	70,000	65,000	\$65,000
0012110	421005	ALARM FINES	13,022	15,000	15,000	15,000	\$15,000
0012110	441000	POLICE REPORT FEES	9,532	9,900	9,900	10,000	\$10,000
0012615	422015	ZONING VIOLATIONS	0	500	500		\$0
0012615	442006	BUILDING PERMITS	1,239,511	450,000	450,000	450,000	\$450,000
0013010	442008	PUBLIC WORKS EXCAVATION PERMITS	7,320	8,000	8,000	6,500	\$6,500
0013012	442009	LAND USE FEES & PERMITS	11,706	16,000	16,000	16,000	\$16,000
0014240	422025	BUILDING FINES	0	2,000	2,000	0	\$0
0016010	421001	LIBRARY FINES	25,437	23,500	23,500	24,000	\$24,000
TOTAL		LICENSES, PERMITS & FEES	\$1,561,902	\$740,200	\$740,200	\$732,450	\$732,450
SOURCE		CHARGES FOR SERVICES					
0011014	450102	COPIER CHARGES	\$2,198	\$1,750	\$1,750	\$2,000	\$2,000
0011016	450104	TAX COLLECTOR COPIER	1,573	750	750	700	700
0011016	450209	TALL GRASS ABATEMENT	6,782	750	750	750	750
0011016	450420	CODE ENFORCEMENT FINES	31,544	10,000	10,000	20,000	20,000
0011018	450201	WATER DEPT. REIMBURSEMENT	1,450	1,500	1,500	1,250	1,250
0011018	450205	FORECLOSURE COSTS	12,016	12,500	12,500	10,000	10,000
0011018	450310	COURT RENTAL	146,777	146,775	146,775	146,775	146,775
0011018	450320	RENTAL OF 51 HIGH STREET	14,959	14,245	14,245	14,245	14,245
0011018	450330	RENAISSANCE RENTAL	11,388	9,910	9,910	9,910	9,910
0011018	450400	MISCELLANEOUS CHARGES	10,799	10,000	10,000	10,000	10,000
0011023	422000	RECORDING FEES	261,940	270,000	270,000	275,000	275,000
0011023	450102	COPIER CHARGES	46,775	40,000	40,000	42,000	42,000
0011023	450115	REAL ESTATE TRANSFER TAX	627,404	760,000	760,000	750,000	750,000
0011023	450302	SALE OF ORDINANCES	150	150	150	150	150
0011027	450002	DIAL A RIDE	2,317	2,500	2,500	1,500	1,500
0011027	450004	SENIOR CITIZEN NON-RESIDENT FEE	1,421	1,600	1,600	1,600	1,600
0011027	450315	SENIOR CENTER RENTALS	58,708	60,545	60,545	47,268	47,265

Operating Budget Summary

Operating Budget Summary - (continued)

ORGCODE	OBJECT	REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ORIGINAL BUDGET	2013 REVISED BUDGET	2014 REVENUE REQUEST	2014 JOINT BOARD
0012110	450101	POLICE ID CHARGES	23,890	17,000	17,000	20,000	20,000
0012114	450000	POLICE SPECIAL SERVICES	834,805	600,000	600,000	600,000	600,000
0012211	450200	FIRE SERVICES	97	500	500	450	450
0012312	450116	DOG WARDEN CHARGES	3,248	2,700	2,700	3,000	3,000
0012312	450314	PLYMOUTH RENTAL OF DOG POUND	11,500	12,500	12,500	0	0
0012615	450102	COPIER CHARGES	340	200	200	200	200
0013010	450003	PUBLIC WORKS FEES	269,383	255,340	255,340	269,000	269,000
0013010	450208	OTHER RECYCLING	11,994	11,460	11,460	11,460	11,460
0013010	450211	PLAINVILLE	19,670	19,670	19,670	19,670	19,670
0013010	450300	ENGINEERING MAPS	814	1,000	1,000	1,000	1,000
0013010	450303	RECYCLING RECEIPTS	205,688	160,000	160,000	0	0
0013010	450400	PUBLIC WORKS MISCELLANEOUS CHARGES	355	200	200	200	200
0013016	450324	BARREL SALE	27,327	25,500	25,500	33,205	33,205
0014500	450400	MISC MAYOR	580	0	0	0	0
0015000	432049	TUITION	333,491	225,000	225,000	175,000	175,000
0015000	450312	SCHOOL BUILDING RENTAL	50,879	25,000	25,000	35,000	35,000
0016010	450102	COPIER CHARGES	10,764	9,500	9,500	10,000	10,000
0016010	450313	LIBRARY RENTAL	2,100	1,600	1,600	1,200	1,200
0016010	450325	POSTCARD	113	0	0	0	0
0017000	450103	POOL CHARGES	164,843	145,185	145,185	187,520	187,520
0017000	450105	SUMMER RECREATION	66,071	60,525	60,525	60,525	60,525
0017000	450106	FALL RECREATION PROGRAM	11,395	10,345	10,345	10,345	10,345
0017000	450107	WINTER RECREATION PROGRAM	20,029	16,145	16,145	16,145	16,145
0017000	450311	MUZZY RENTALS	24,674	9,000	9,000	9,000	9,000
0017000	450321	RENTAL OF PARKS	3,087	2,000	2,000	2,000	2,000
0017000	450322	CONCESSION/MISCELLANEOUS	5,172	7,205	7,205	9,280	9,280
0017000	450400	PARKS MISCELLANEOUS CHARGES	1,750	1,000	1,000	1,000	1,000
TOTAL		CHARGES FOR SERVICES	\$3,342,260	\$2,961,550	\$2,961,550	\$2,808,348	\$2,808,348
SOURCE		INVESTMENT EARNINGS					
0011019	460001	INTEREST GENERAL FUND	\$168,776	\$194,000	\$194,000	\$175,000	\$175,000
0011019	460006	INTEREST ACCOUNTS RECEIVABLE	6,758	6,000	6,000	5,000	5,000
TOTAL		INVESTMENT EARNINGS	\$175,534	\$200,000	\$200,000	\$180,000	\$180,000
SOURCE		SALE OF PROPERTY & EQUIPMENT					
0011018	450309	SALE OF PROPERTY & EQUIPMENT	\$180,879	\$50,000	\$50,000	\$75,000	\$75,000
0013010	450309	SALE OF PROPERTY & EQUIPMENT	0	0	0	2,400	\$2,400
TOTAL		SALE OF PROPERTY & EQUIPMENT	\$180,879	\$50,000	\$50,000	\$77,400	\$77,400
SOURCE		OTHER/MISCELLANEOUS REVENUE					
0011014	422010	AIRCRAFT REGISTRATION FEE	\$250	\$250	\$250	\$250	\$250
0011018	454001	MISCELLANEOUS	127,117	5	5	5	5
0014012	450301	REIMBURSEMENTS SOCIAL SERVICES	4,428	2,500	2,500	2,500	2,500
0015000	450500	REIMBURSEMENTS	2,000	0	0	2,000	2,000
0016010	480001	LIBRARY TRUST FUNDS	2,355	2,400	2,400	2,300	2,300
0016014	480002	LIBRARY TRUST- GOODSELL	14,294	13,000	13,000	15,317	15,315
0017000	480003	PARK TRUST FUNDS	437,279	347,185	347,185	344,310	344,310
0017000	480003	PARK TRUST FUNDS	0	0	7,500	0	0
0017016	480004	PARK TRUST- GOODSELL	12,000	12,230	12,230	14,385	14,385
TOTAL		OTHER/MISCELLANEOUS REVENUE	\$599,723	\$377,570	\$385,070	\$381,067	\$381,065
SOURCE		CONTRIBUTIONS					
0011012	470038	PLYMOUTH	\$3,400	\$4,550	\$4,550	\$4,189	\$4,185
0011012	470039	PLAINVILLE	4,000	7,460	7,460	7,681	\$7,680
0011018	470030	HMO WATER DEPARTMENT CONTRIBUTION	1,197	1,000	1,000	1,300	\$1,300
0011031	470000	CONTRIBUTIONS	861	0	0	0	\$0
0011033	470007	INTERDISTRICT BOARD OF EDUCATION	120,000	0	93,212	0	\$0
0015000	470000	BOE CONTRIBUTIONS	200	0	0	0	\$0
TOTAL		CONTRIBUTIONS	\$129,658	\$13,010	\$106,222	\$13,170	\$13,165
SOURCE		FEDERAL GRANTS					
0011018	431080	HOUSING- PILOT	\$94,553	\$70,000	\$70,000	\$60,000	60,000
0011018	431090	FEMA- TS IRENE	251,297	0	0	0	0
0011018	431090	FEMA- WINTER STORM ALFRED	2,477,664	0	0	0	0
0012413	431003	CIVIL PREPAREDNESS	10,399	5,765	5,765	5,765	5,765
TOTAL		FEDERAL GRANTS	\$2,833,913	\$75,765	\$75,765	\$65,765	\$65,765

Operating Budget Summary

Operating Budget Summary - (continued)

ORGCODE	OBJECT	REVENUE SOURCE	2012 ACTUAL REVENUE	2013 ORIGINAL BUDGET	2013 REVISED BUDGET	2014 REVENUE REQUEST	2014 JOINT BOARD
SOURCE	STATE GRANTS						
0011014	432012	STATE PROPERTY	\$103,328	\$50,000	\$50,000	\$0	\$87,370
0011014	432014	MFG. INVENTORY	1,973,632	1,000,000	1,000,000	0	0
0011014	432015	ELDERLY FREEZE	6,000	6,000	6,000	6,000	6,000
0011014	432024	ELDERLY CIRCUIT BREAKER	345,531	325,000	325,000	340,000	340,000
0011014	432025	HOSPITAL PILOT	573,474	570,000	570,000	522,481	522,480
0011014	432027	TOTAL DISABLED PILOT	10,231	9,000	9,000	10,000	10,000
0011014	432064	VETERANS GRANT	26,930	25,000	25,000	25,000	25,000
0011014	432077	ENTERPRISE ZONE REIMBURSEMENT	146,900	150,000	150,000	115,000	115,000
0011018	432019	SALES TAX	701,738	0	0	0	0
0011018	432020	TOWN AID ROAD GRANT	339,668	339,665	339,665	666,200	666,200
0011018	432021	MASHANTUCKET PEQUOT GRANTS	596,475	596,065	596,065	0	590,005
0011018	432023	PAYMENT IN LIEU OF TAXES	72,296	50,000	50,000	0	0
0011018	432030	OFF-TRACK BETTING	70,517	60,000	60,000	65,000	65,000
0011018	432038	MISCELLANEOUS STATE REVENUE	331	1,000	1,000	500	500
0011018	432051	VIDEO TAX GRANT	22,733	15,000	15,000	20,000	20,000
0011018	432059	HOLD HARMLESS	0	0	0	1,424,364	0
0011018	432076	UTILITIES TAX	156,431	100,000	100,000	100,000	100,000
0011027	432146	DEMP RESP	44,993	0	42,957	0	0
0011031	432026	YOUTH BUREAU	49,324	49,325	49,325	49,304	49,300
0011031	432147	ENHANCEMENT SERVICES	7,550	0	7,382	0	0
0012115	432050	E-911 SUBSIDY GRANT	135,602	135,600	135,600	134,000	134,000
0012115	432400	EMD GRANT	4,753	3,000	3,000	4,500	4,500
0012211	432128	REIMBURSEMENT- FIRE TRAINING	0	0	0	0	0
0014654	432079	SCHOOL READINESS	2,107,500	0	2,381,393	0	0
0014654	432080	QUALITY ENHANCEMENT GRANT	23,777	0	0	0	0
0015000	432002	EDUCATION COST SHARING GRANT	41,613,433	41,657,310	41,657,310	41,657,310	41,657,310
0015000	432003	TRANSPORTATION- SCHOOL GRANT	431,574	394,980	394,980	0	399,450
0015000	432004	MEDICAID COORDINATION GRANT	102,126	100,000	100,000	100,000	100,000
0015000	432007	EXCESS STUDENT COST GRANT	2,718,338	2,000,000	2,000,000	2,200,000	2,600,000
0015000	432016	PUBLIC ACT 481 GRANT	259,392	230,000	230,000	250,000	250,000
0015000	432017	NON-PUBLIC SCHOOL TRANSPORTATION	168,507	159,440	159,440	140,398	140,395
TOTAL	STATE GRANTS		\$52,813,084	\$48,026,385	\$50,458,117	\$47,830,057	\$47,882,510
SOURCE	OTHER FINANCING SOURCES						
0011018	461001	USE OF FUND BALANCE	\$0	\$625,000	\$625,000	\$495,000	\$495,000
0011018	461002	BUD. FUND BALANCE UNRESTRICTED	0	0	606,958	0	0
TOTAL	OTHER FINANCING SOURCES		\$0	\$625,000	\$1,231,958	\$495,000	\$495,000
SOURCE	OPERATING TRANSFERS IN						
0011018	490101	EQUIPMENT/BUILDING SINKING FUND	\$1,559,357	\$0	\$0	\$0	\$0
0011018	490118	TRANSFER IN SEWER	3,944	3,000	3,000	3,000	3,000
0011018	490700	PERMANENT FUND	445	0	0	0	0
0011018	490201	TRANSFER IN DEBT SERVICE	0	0	0	0	0
0011018	490300	TRANSFER IN CAPITAL PROJECTS	0	0	0	0	2,269,905
0011027	490700	TRANSFER IN SENIOR CENTER SIDEWALKS	0	0	2,500	0	0
TOTAL	OTHER FINANCING SOURCES		\$1,563,746	\$3,000	\$5,500	\$3,000	\$2,272,905
TOTAL REVENUES GENERAL FUND			\$180,718,893	\$176,886,310	\$180,028,212	\$175,930,087	\$180,665,930

Operating Budget Summary

Operating Budget Summary - (continued)

CITY OF BRISTOL, CONNECTICUT 2013-2014 RECOMMENDED GENERAL FUND EXPENDITURE SUMMARY

ORGCODE	DEPARTMENT/ACTIVITY	2012 ACTUAL EXPENDITURE	2013 ORIGINAL BUDGET	2014 BUDGET REQUEST	2014 JOINT BOARD	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
FUNCTION	GENERAL GOVERNMENT						
001010	CITY COUNCIL	\$58,050	\$57,900	\$57,900	\$57,900	\$0	0.00%
001011	MAYOR	205,117	215,365	216,765	216,765	1,400	0.65%
001012	PROBATE COURT	25,536	35,200	41,900	35,500	300	0.85%
001013	REGISTRARS OF VOTERS	191,231	247,455	233,865	233,865	(13,590)	(5.49%)
001014	ASSESSORS	384,434	395,455	389,550	389,550	(5,905)	(1.49%)
001015	BOARD OF ASSESSMENT APPEALS	4,644	6,335	6,335	6,335	0	0.00%
001016	TAX COLLECTOR	348,719	371,030	376,564	387,565	16,535	4.46%
001017	PURCHASING	177,563	178,425	178,425	178,425	0	0.00%
001018	COMPTROLLER'S	656,435	668,335	667,770	669,270	935	0.14%
001019	CITY TREASURER	143,993	170,155	162,761	162,760	(7,395)	(4.35%)
001020	INFORMATION SYSTEMS	722,383	800,515	822,930	811,930	11,415	1.43%
001021	PERSONNEL DEPARTMENT	562,901	571,555	576,356	576,355	4,800	0.84%
001022	CORPORATION COUNSEL	543,555	641,605	592,395	592,395	(49,210)	(7.67%)
001023	CITY CLERK	384,965	397,295	401,130	401,130	3,835	0.97%
001024	BOARD OF FINANCE	710,119	712,110	712,500	712,500	40	0.06%
001026	HOUSING CODE BOARD OF APPEALS	6	450	375	375	(75)	(16.67%)
001027	DEPARTMENT OF AGING	560,875	557,835	533,871	538,095	(19,740)	(3.54%)
001028	DOWNTOWN CORPORATION	69,500	60,000	30,000	30,000	(30,000)	(50.00%)
001029	VETERANS SERVICE OFFICE	5,125	6,310	6,310	6,310	0	0.00%
001030	CCRP A	21,581	29,125	29,240	29,240	115	0.39%
001031	YOUTH SERVICES	364,624	382,935	388,106	388,110	5,175	1.35%
001033	INTERDISTRICT COOP PROGRAM	120,430	0	0	0	0	0.00%
001034	COMMUNITY PROMOTIONS	14,205	30,000	30,000	30,000	0	0.00%
001041	BOARDS AND COMMISSIONS	4,385	6,050	6,050	6,050	0	0.00%
TOTAL	GENERAL GOVERNMENT	\$5,641,276	\$5,900,540	\$5,819,848	\$5,819,175	(\$81,365)	(1.38%)
FUNCTION	PUBLIC SAFETY						
001210	POLICE DEPARTMENT ADMINISTRATION	\$899,389	\$1,222,495	\$1,306,289	\$968,120	(\$254,375)	(20.81%)
001211	POLICE MAINTENANCE	399,628	422,080	418,375	418,375	(3,705)	(0.88%)
001212	POLICE PATROL & TRAFFIC	7,728,874	8,121,535	8,565,455	8,565,455	443,920	5.47%
001213	POLICE CRIMINAL INVESTIGATIONS	1,932,538	1,947,625	2,049,600	2,049,600	101,975	5.24%
001214	POLICE SPECIAL SERVICES	656,832	450,000	450,000	450,000	0	0.00%
001215	POLICE COMMUNICATIONS	1,342,045	1,467,850	1,480,881	1,480,880	13,030	0.89%
	SUB-TOTAL POLICE DEPT.	\$12,959,306	\$13,631,585	\$14,270,600	\$13,932,430	\$300,845	2.21%
001221	FIRE DEPARTMENT	\$7,393,136	\$7,802,580	\$7,824,829	\$7,732,075	(\$70,505)	(0.90%)
001232	ANIMAL CONTROL	134,771	137,085	143,610	143,610	6,525	4.76%
001243	EMERGENCY MANAGEMENT	14,273	13,245	13,245	13,245	0	0.00%
001265	BUILDING INSPECTION	457,403	458,045	458,925	458,925	880	0.19%
TOTAL	PUBLIC SAFETY	\$20,958,889	\$22,042,540	\$22,711,209	\$22,280,285	\$237,745	1.08%
FUNCTION	PUBLIC WORKS						
001301	PW ADMINISTRATION	\$3,638,933	\$337,470	\$340,234	\$340,235	\$2,765	0.82%
001301	PW ENGINEERING	979,030	884,385	803,269	803,270	(81,115)	(9.17%)
001302	PW LAND USE	202,697	217,835	217,695	217,695	(140)	(0.06%)
001303	PW BUILDING MAINTENANCE	1,127,410	1,173,890	1,164,341	1,164,345	(9,545)	(0.81%)
001305	PW STREETS	1,856,992	1,909,675	1,889,045	1,889,045	(20,630)	(1.08%)
001306	PW SOLID WASTE	1,658,723	1,563,570	1,142,932	1,142,920	(420,650)	(26.90%)
001307	PW FLEET MAINTENANCE	1,876,336	1,568,010	1,704,010	1,704,010	136,000	8.67%
001308	PW SNOW APPROPRIATION	498,179	959,200	1,059,200	1,000,000	40,800	4.25%
001309	PW MAJOR ROAD IMPROVEMENTS	1,496,142	1,535,000	1,835,000	1,735,000	200,000	13.03%
0013020	PW RAILROAD MAINTENANCE	18,975	54,300	54,300	54,300	0	0.00%
0013021	PW OTHER CITY BUILDINGS	121,673	210,500	400,500	330,500	(70,000)	(17.00%)
0013023	PW COMPOSTING	82,660	72,750	0	0	(72,750)	(100.00%)
0013026	PW FLEET	113,814	550,000	700,000	700,000	150,000	27.27%
0013027	PW LINE PAINTING	57,290	114,965	104,000	104,000	(10,965)	(9.54%)
0013040	PW STREET LIGHTING	782,886	750,000	770,000	770,000	20,000	2.67%
TOTAL	PUBLIC WORKS	\$14,511,740	\$11,901,550	\$12,184,526	\$11,955,320	\$237,770	0.45%

Operating Budget Summary

Operating Budget Summary - (continued)

ORGCODE	DEPARTMENT/ACTIVITY	2012 ACTUAL EXPENDITURE	2013 ORIGINAL BUDGET	2014 BUDGET REQUEST	2014 JOINT BOARD	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
FUNCTION	HEALTH & SOCIAL SERVICES						
0014012	COMMUNITY SERVICES	\$55,791	\$74,380	\$66,905	\$66,905	(\$7,475)	(10.05%)
0014210	BRISTOL/BURLINGTON HEALTH	2,496,566	2,926,410	2,919,015	2,919,015	(7,395)	(0.25%)
0014240	CODE ENFORCEMENT COMMITTEE	55,587	29,000	29,000	59,000	30,000	103.45%
0014500	OUTSIDE AGENCIES	64,106	66,865	72,640	72,640	5,775	8.64%
0014550	CEMETERY UPKEEP	74,500	74,500	74,500	74,500	0	0.00%
0014654	SCHOOL READINESS PROGRAM	2,137,039	13,155	7,605	7,605	(5,550)	(42.19%)
TOTAL	HEALTH & SOCIAL SERVICES	\$4,883,589	\$3,184,310	\$3,169,665	\$3,199,665	\$15,355	0.48%
FUNCTION	LIBRARIES						
0016010	MAIN LIBRARY	\$1,555,559	\$1,673,655	\$1,641,068	\$1,633,715	(\$39,940)	(2.39%)
0016011	CHILDRENS' LIBRARY	60,078	57,000	59,330	59,330	2,330	4.09%
0016012	MANROSS LIBRARY	333,161	345,895	352,285	349,285	3,390	0.98%
0016014	LIBRARY BEQUEST	12,625	13,000	15,317	15,315	2,315	17.8%
TOTAL	LIBRARIES	\$1,961,423	\$2,089,550	\$2,068,000	\$2,057,645	(\$31,905)	(1.53%)
FUNCTION	PARKS & RECREATION						
0017000	PARKS & RECREATION	\$2,385,695	\$2,379,065	\$2,352,107	\$2,304,110	(\$74,955)	(3.15%)
TOTAL	PARKS & RECREATION	\$2,385,695	\$2,379,065	\$2,352,107	\$2,304,110	(\$74,955)	(3.15%)
FUNCTION	DEBT SERVICE						
0018010	LONG-TERM DEBT PRINCIPAL	\$4,275,375	\$0	\$0	\$0	\$0	0.00%
0018020	LONG-TERM DEBT INTEREST	2,303,969	0	0	0	0	0.00%
0018040	SHORT-TERM DEBT INTEREST	65,867	0	0	0	0	0.00%
SUBTOTAL	DEBT SERVICE	6,645,211	0	0	0	\$0	0.00%
0018050	DEBT SERVICE TRANSFER OUT	(6,645,211)	0	0	0	\$0	0.00%
TOTAL	DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0
FUNCTION	MISCELLANEOUS & OTHER USES						
0018101	RETIREMENT BENEFITS	\$0	\$0	\$252,430	\$75,585	\$75,585	0.00%
0018102	EMPLOYEE BENEFITS	2,140,199	1,482,000	1,504,000	1,504,000	22,000	1.48%
0018103	HEART & HYPERTENSION	635,759	677,000	675,000	675,000	(2,000)	(0.30%)
0018105	INSURANCE	966,563	579,485	683,895	695,155	115,670	19.96%
0018106	ALLOTHER	1,001,190	2,933,460	2,239,950	2,238,450	(695,010)	(23.69%)
0018107	OTHER POST EMPLOYMENT BENEFITS	1,085,280	610,355	762,940	685,940	75,585	12.38%
0018108	OPERATING TRANSFERS OUT	33,881,125	20,220,495	22,703,965	22,589,640	2,369,145	11.72%
0018310	PUBLIC BUILDINGS	150,000	200,000	300,000	300,000	100,000	50.00%
TOTAL	MISCELLANEOUS & OTHER USES	\$39,860,116	\$26,702,795	\$29,122,180	\$28,763,770	\$2,060,975	7.72%
TOTAL	GENERAL CITY	\$90,202,728	\$74,200,350	\$77,427,535	\$76,379,970	\$2,179,620	2.94%
FUNCTION	EDUCATION						
0015000	EDUCATION	\$89,523,073	\$102,685,960	\$107,715,204	\$104,285,960	\$1,600,000	1.56%
TOTAL	EDUCATION	\$89,523,073	\$102,685,960	\$107,715,204	\$104,285,960	\$1,600,000	1.56%
TOTAL	GENERAL FUND	\$179,725,801	\$176,886,310	\$185,142,739	\$180,665,930	\$3,779,620	2.14%